

Company Registration Number - 4800736

The Charity Registration Number is :- 1100126

Liverpool Irish Festival

Report and Accounts

31 December 2024

**LIVERPOOL
IRISH
FESTIVAL**

Liverpool Irish Festival

Report and accounts for the year ended 31 December 2024

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Liverpool Irish Festival

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Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Liverpool Irish Festival.

The charity is also known by its operating name, Liverpool Irish Festival.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1100126.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

FF9 Northern Lights

5 Mann Street, Liverpool

L8 5AF

Telephone T: 01517222377

Email Address info@liverpoolirishfestival.com Web address www.liverpoolirishfestival.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Martin Bond

John Chandler (Chair until 29/2/2024)

Patsy Connor

Gerard Diver

Oliver Hall

Professor Mary Hickman

Dr Ann Hoskins (Chair from 01/3/2024)

Eamonn Lavin

Clare McGrath

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The following persons served as Trustees during the year ended 31 December 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

At the Annual General Meeting Gerard Diver and Eamonn Lavin retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The advancement of the

- * arts in music, drama, literature and the plastic arts, in particular but without limitation to the generality thereof those arts originating or developed in the island of Ireland
- * education of the public in these arts by the encouragement of their performance and display
- * education of the public in the arts of music, drama, literature and the plastic arts, in particular but without limitation to the generality thereof those arts originating or developed in the island of Ireland.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main activities and achievements of the charity during the year and the difference the charity's performance has made to the beneficiaries of the charity and benefitted wider society.

Festival overview – programme and audiences

Liverpool Irish Festival's 2024 theme was "arrivals" drawing on Liverpool's status as a host city for Irish — and other — people over multiple generations. As ever, people were engaged by discussions, concepts and interactions intended to reduce isolation, embrace technology and acknowledge change. Our four strands of work continued, showcasing 1) *In:Visible Women*, 2) *Nook and Cranny Spaces* 3) *Family Days* and 4) the *Liverpool Irish Famine Trail*, enriching the programme.

Of 2024's 49 Festival events (2023: 51; 2022:60) plus seven exhibits (2023: 6; 2022: 9), eight were live virtual events (2024: 9; 2022:11). Though we worked hard on a further 11 events (not featured in the above counts), they were unable to proceed based on funding or other resourcing issues. The marginal decrease in event count reflects a lower budget and the continued loss of eight *Pride of Sefton* boat tours (these *may* return in 2025).

Our 2024 events offer generated an audience of **54,581** (+ 1,499 of app and online viewers = 56,080) without including all those that we walked with in Ireland (c. 1k) for *The Walk of the Bronze Shoes* (May 2024). (2023: 46,592 +148 views-to-date; 2022: 32,243+1,690 (40,933); 2021: 25,915+8,703 (34,621) and 2020: 23,323 (pre VTDs)). This is a year-on-year growth of 17% (over 20% if you include app users and *YouTube* viewers)!

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Our longstanding vision of improving public realm, high-profile work was tested this year with seven public exhibitions and activism. Our continued partnership with Bluecoat Display Centre provided a physical, month-long exhibit. Whilst not in major galleries, our additional exhibits added valuable content for our audience. Combined, we developed 230 exhibition days, including *#GlobalGreening* (2023: 127; 2022: 237; 2021: 66; 2020: 87; 2019: 89). The Festival's primary difficulty in securing public realm and exhibition terms is the long lead times needed by venues versus the Festival's continued 'project' status.

We have returned to pre-COVID *#GlobalGreening* visitor figures returning to our 2019 standard population multiplier (0.39%), based on a return to pre-COVID figures in our sector. This presents a 2024 visitor figure of 41,968 compared with 2023's 37,586. Civic response remains active with 18 lightings (2023: 17).

LCR Pride expanded again, rising from 20k to 25k. We coordinated a march, with a cohort of Irish services, and — using a sight rate of 15% — believe we were seen by more than 3.5k people.

These figures mean the Festival attracted more than 7.7k (2023: 4.4k) people to its events, despite a volatile ticket buying climate, cost of living crisis and local/global politics.

Liverpool's October calendar remains competitive, with

- *Black History Month* throughout and *Liverpool Biennial* (alternate years), followed closely by *Homotopia* and *DaDaFest*
- increasing numbers of Halloween events, with commercial venues diluting city event messages
- football schedules
- and half-terms, affecting travel out of the city.

Funding news

Events were on-sale by early September. For green and economic reasons we changed printing approaches. We printed 25k A2 fold out leaflets and just 2.5k 40-page newspapers. (2023: 60k A2-folded leaflets delivered to 55k Merseyside homes atop 7k 56-page newspapers, delivered to participating venues; 2022: 30k 46-page newspaper run with 28k delivered to homes; 2021: 30k 36-page newspaper delivered into homes). With rising costs in materials, print and postage/distribution this cost the same as 2022. Funding was the key driver for the decrease, but without funding for PR it was important to maximise all channels.

We made 18 funding applications (2023:10), including two sponsorships, totalling £260,721.67 (2023: £274,819.6) and were awarded £59,809 or 22.94% (2023: £129,963 or 47%; 2022: £947,265 bringing in £110,380 or 14%; 2021: £1,068,372 bringing in £115,183 or 10.8%), before multiyear funding from City Council. Greater detail on this can be found in **Funding**. 8 of 18 bids (2023: 7 of 10) received funding. Importantly, our new Chair brought in £5k in 2024 from housing association Plus Dane, another direction for us to pursue.

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It is worth noting 2024 was a resource heavy year. With the *National Lottery Heritage Fund* project, a large programme and several exhibitions — teamed with the quick turnaround *Walk of the Bronze Shoes* — restricted the time available for new applications, sky-scanning and income growth. In its place, we gained international reputational value, delivered on our grant outcomes and met funder output requirements.

After our 2023 *National Lottery Heritage Funds (NLHF)* success, work expanded the *Liverpool Irish Famine Trail*. A new book — worked on throughout 2024 — will be released in 2025, along with an Irish Government funded documentary (£11.5k). In 2024, we released a new app and maintained our incredible voluntary *History Research Group*, who have undertaken 1,780 hours+ of volunteer time since 2021. All this work has deepened our relationship with *Stokestown National Famine Museum* and Trail which led to *The Walk of the Bronze Shoes* and the beginning of the *Global Irish Famine Way*.

On HR management, we have sustained a volunteer Board, expanding to nine (2023:7); recruited and sustained a volunteer team of 15 across front-of-house and Liverpool Irish Famine Trail (2023: 13) roles and maintained a paid History Research Group lead. We have secured a new Chair, Dr Ann Hoskins, moving John Chandler to Board Secretary to keep his valuable experience nearby. We have sustained our part-time Festival Co-ordinator, following renewed funding from the Irish Government (£10k of a needed £15,725PA).

Year-on-year context

- 2024 18 grant applications including two sponsorships totalling an ask amount of £260,720
- 2023 nine grant applications and one sponsorship totalling an ask amount of £274,850 (this looks low, but in previous years we made multi-year *ACE NPO* and *UK Community Renewal Fund* applications, which vastly increased the total applied for)
- 2022 nine grant applications and one sponsorship totalling an ask amount of £947,265
- 2021 15 grant applications and one sponsorship totalling an ask amount of £1,068,372
- 2020 22 grant applications and one sponsorship totalling an ask amount of £393.7k.

Demonstrating our shift in ambition, time investment and energy, we have made more ambitious asks in the last few years, approaching fewer small funds/funders. Using an 'ask to grant' calculation, we have increased our success rate from 10.78% in 2021 (2022: 13.87%, 2023: 42%) to 22.94% in 2024.

2023's increase was due to a largescale *National Lottery Heritage Fund* win. Anecdotally, our peers in the sector seem to run at about a 10% success rate.

Our *Arts Council England (ACE)* national portfolio approach of 2022 and unsuccessful 2023 and 2024 bids altered our **Business Plan**, marking our most significant year-on-year losses.

This follows a lobbying approach to ACE in 2023 — via *Irish In Britain* — after zero Irish organisations were awarded national portfolio status, following our in-depth conversations with them about Irishness as a protected characteristic. *Irish In Britain's* findings were disappointing, so we have pursued further conversations with ACE, who outline their grant-making priority as redressing imbalances for Black and disabled people as their priority.

Using this learning, we are strategising new approaches to ACE, to begin early in 2025, which involve refocusing protected character status and applying for a higher number of smaller, discrete bids to fund parts of our project rather than the Festival as a whole.

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Decision making and successes

At Board level we made the decision to deliver 2023 and 2024's Festival without *ACE* funding, which we would underwrite with our reserves, grown in previous years, but being as frugal as we could. Alternative approaches in 2025 will include more applications for smaller, specific projects within the Festival rather than a 'whole Festival' approach. Though this may mean more work in terms of application and evaluation counts, this allows us to split our risk and will ordinarily benefit from shorter decision periods.

In 2024, we were successful with

- sustaining *City Council Cultural Arts Investment Programme* (CAIP), being awarded a multi-year bid submitted for 2023-2026, including £20,347 in 2024. They also asked for consultation on their forms, naming us one of their best 'form fillers'
- an uplift in Irish Government *Emigrant Support Funding* from £25k to just under £29.7k across four applications. One continues core funding; one provides two-thirds funding for a part-time Festival Coordinator, another a contribution towards work on the *Liverpool Irish Famine Trail* and the last provides a contribution for running the #CCEN
- growing *Tourism Ireland* sponsorship and advertising to £3,500
- balanced the £99.5k grant from *The National Lottery Heritage Fund* to further develop assets for the *Liverpool Irish Famine Trail*. This has been a significant addition to our grant funding, and secures our *History Research Group* until Jan2025, when we will need to raise another application.

Ticket buying audiences continue to present concerns; a lack of industry evidence on Liverpool's ticketing means comparison is difficult, though anecdotally we know compared with football or celebrity names 'culture' is a hard sell in Liverpool, in part on account of the amount of free activity available.

Net ticket income generated via Eventbrite, for the 17 (2023: 17; 2022:30) events the Festival ticket-managed, raised £3,861(2023 and 2022: £2.5k; 2020: £528 across 15 events). Advertising garnered £2,000 (2023: £2,400; 2022: £1,850) up on COVID years, but still down on pre-COVID times. This included £1,000 from *St Helens Libraries*.

The Festival developed 24 programme related commissions, with a further 12 developed for the *Liverpool Irish Famine Trail* app, totalling 36. These include photo-stories, articles, podcasts, films and songs, whilst a book and documentary are in the making (2023: 32; 2022: 42; 2021: 34; 2020: 31; 2019: 21). All this on a turnover of £124,411 (2023: £114,869; 2022: £104,457; 2021: £89,050; 2020: £104,184; 2019: £78,228). Significant to this is c.£50k of *National Lottery Heritage Fund*, secured in 2023 but delivered in 2024.

Managing to apply for 18 funds in 2024 — on top of a heavy delivery schedule as outlined above — is noteworthy, especially in the context of reviewing our unrestricted reserves. Our success with bids in 2023 meant 2024 was primed for delivery, rather than fundraising. Such peaks and troughs in capacity are to be expected when it is so limited, forcing 'either-or' scenarios, e.g., delivery or fundraising. Weighing up delivery needs against fundraising capability should be factored for 2025's application, to mitigate risk of overwhelm and under-resourcing.

We continue to believe our Festival is unique in its field. We remain the only arts and culture *led* Irish festival in the world. Our specificity is critical: celebrating Liverpool's unique connection with Irish communities, our city's international standing and our commitment to addressing Irish representation (its diasporic peoples and Irish culture) engages audiences. We want to export this and feel our representation changes things for Irish people in England. #CCEN remains an instrument to achieve this.

As ever, 'go raibh maith agat' to everyone involved in the Festival and the organisation we have become. Artists; partners and sponsors; collaborators and networks; venues; volunteers; friends and every visitor and audience member that joins us, however you join us, thank you. We look forward to seeing you next year, 16-26 Oct 2025.

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Finally

I am honoured to take on the role of Chair of the Irish Festival, my thanks to John Chandler, and the board for their support during this first year. It has been a steep learning curve but I am impressed by the dedication of the staff, the board and the wonderful programme delivered this year at the festival despite the financial challenges.

I especially want to thank our Director, Emma Smith, for her dedication and leadership, Pascal O'Loughlin for his support and the volunteers who help ensure the smooth running of the festival.

We thank our artists, partners and sponsors; collaborators and networks; venues, friends and every visitor and audience member for joining us for #LIF2024.

We hope you will join us this year, particularly between 16-26 October 2025

Dr Ann Hoskins

Liverpool Irish Festival

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

People are able to apply for Board Trusteeship at any time by sending a personal statement and CV to our Chair. From time to time we will actively seek Trustees. We will make call outs via our website, using a recruitment pack which we will review every time it is employed. We will broadcast calls through our networks, particularly through **The Culture Network LCR CIC, Uncover Liverpool, LCVS, Arts Council England and Culture Liverpool**. We may also make special invites to networks beyond these to best support attracting Trustees from fields or demographics we hope to include.

On application, the Board will review the application and CV in a timely manner. If viewed positively, the application will be followed with an introductory meeting with the Chair (or Trustee/staff member as agreed by the Board and Chair). If both the applicant and appraiser agree to proceed, the applicant will be invited to observe a Board meeting, receiving viewer-only rights to meeting papers. At the end of the observation meeting, the applicant will be invited to leave to enable a Board recommendation. If a majority of the Board and the applicant remain willing, the applicant will become an official Trustee and their membership of the Board recorded with Companies House and the organisations 'About' page. All recruitment will be noted through the Board meeting minutes.

Bankers

National Westminster Bank PLC, 138 Allerton Road, Liverpool, L18 2JN

Liverpool Irish Festival

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Trustees' Annual Report for the year ended 31 December 2024

Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024 £	2023 £
Net income	(36,277)	(3,349)
Unrestricted Revenue Funds available for the general purposes of the charity	537	17,451
Restricted Revenue Funds	23,277	42,640
Total Funds	23,814	60,091

Financial review of the position at the reporting date, 31 December 2024, including policies on reserves and funds in deficit.

The year ended 31st December 2024 saw incoming resources of £132,025 (2023: £108,292)

Total outgoing resources were £168,302 (2023: £111,641) giving rise to net outgoing resources of £36,277 (2023: outgoing resources of £3,349). Total fund balances were £23,814 (2023 £60,091), of which £23,277 (2023: £42,640) is restricted for future activity.

The level of free reserves as at 31st December 2024 is £537 (2023: £17,451). As previously, the trustees seek to ensure that sufficient funds are held in reserve following the Festival in order to fund the post of the Director for the following year's festival. In accordance with funder needs, the Festival seeks to maintain unrestricted reserves at a level that covers 3-6 months of operational costs and plans to restore this level of reserves are in place.

Despite every attempt to retain Festival reserves, in a new financial/cost-of-living climate and with much higher PAYE* costs than anticipated, we have depleted reserves to ensure project compliance and agreed delivery across our services. The Board and Director acknowledge it is critical they work with great diligence to return these, to meet the requirements of some funders, but also our own professional standards. Further to our Director's requests, we are building new forecasting and projection capability, along with better reserves tracking, so that project-by-project spending is better understood.

* When moving to PAYE, it was understood by those handling the management accounts that 'Gross pay' represented the total liability to the employer, *including* pension and national insurance contributions. This is not the case; 'gross pay' is subject to the addition of the employers national insurance and pension contribution. This forecasting error error has caused on overspend, taken from the reserves.

With additional pressure caused by the absence of arts programme funding — but a Festival to deliver — we have eroded reserves. However, with a concerted effort on improving sponsorships, advertising and service sales (such as tailored walks, etc) we believe these can be restored.

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Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each restricted fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 26.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 18 February 2025.



DR ANN HOSKINS
Director and Trustee

Liverpool Irish Festival

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 26 for the year ended 31 December 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 17.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Liverpool Irish Festival

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Matthew Brown - Independent Examiner

CIPFA

Bluecoat Chambers

College Lane

Liverpool

L1 3BZ

This report was signed on 18 February 2025

Liverpool Irish Festival - Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	56,636	69,292	125,928	101,516
Charitable activities	A2	6,097	-	6,097	6,776
Total income	A	62,733	69,292	132,025	108,292
Expenditure on:					
Charitable activities	B2	79,647	88,655	168,302	111,641
Total expenditure	B	79,647	88,655	168,302	111,641
Net income for the year		(16,914)	(19,363)	(36,277)	(3,349)
Net income after transfers	A-B-C	(16,914)	(19,363)	(36,277)	(3,349)
Net movement in funds		(16,914)	(19,363)	(36,277)	(3,349)
Reconciliation of funds:-					
	E				
Total funds brought forward		17,451	42,640	60,091	63,440
Total funds carried forward		537	23,277	23,814	60,091

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 17 to 26 form an integral part of these accounts.

Liverpool Irish Festival - Statement of Financial Activities for the year ended 31 December 2024

Liverpool Irish Festival - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	23,847	77,669	101,516
Charitable activities	A2	6,776	-	6,776
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	30,623	77,669	108,292
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	68,157	41,066	111,641
Tax on surplus on ordinary activit	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	68,157	41,066	111,641
Net gains on investments	B4	-	-	-
Net income for the year		(37,534)	36,603	(3,349)
Transfers between funds	C	-	-	-
Net income after transfers		(37,534)	36,603	(3,349)
Net movement in funds		(37,534)	36,603	(3,349)
Reconciliation of funds:-	E			
Total funds brought forward		57,403	6,037	63,440
Total funds carried forward		19,869	42,640	60,091

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 17 to 26 form an integral part of these accounts.

Liverpool Irish Festival - Statement of Financial Activities for the year ended 31 December 2024

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	17,451	42,640	60,091	63,440
Recognised gains and losses before transfers	(16,914)	(19,363)	(36,277)	(3,349)
	537	23,277	23,814	60,091
Closing revenue funds	537	23,277	23,814	60,091

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	537	23,277	23,814	60,091

The notes attached on pages 17 to 26 form an integral part of these accounts.

Liverpool Irish Festival - Statement of Financial Activities for the year ended 31 December 2024

Liverpool Irish Festival Income and Expenditure Account for the year ended 31 December 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	132,025	108,292
Investment income and interest		
Gross income in the year before exceptional items	132,025	108,292
Gross income in the year including exceptional items	132,025	108,292
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	167,268	110,717
Governance costs	948	924
Interest payable	86	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	168,302	111,641
Net income before tax in the financial year	(36,277)	(3,349)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(36,277)	(3,349)
Retained surplus for the financial year	(36,277)	(3,349)
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 26 form an integral part of these accounts.

Liverpool Irish Festival - Balance Sheet as at 31 December 2024

	Note	SORP Ref		2024 £	2023 £
Current assets		B			
Debtors	11	B2	5,671	777	
Cash at bank and in hand		B4	25,259	64,995	
Total current assets			30,930	65,772	
Creditors: amounts falling due within one year	12	C1	(7,116)	(5,681)	
Net current assets				23,814	60,091
The total net assets of the charity				23,814	60,091

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	15	D2	23,277	42,640	
				23,277	42,640
Unrestricted Funds					
Unrestricted Revenue Funds	15	D3	537	17,451	
				537	17,451
Designated Funds				-	-
Total charity funds				23,814	60,091

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

DR ANN HOSKINS
Trustee



Approved by the board of trustees on 18 February 2025

The notes attached on pages 17 to 26 form an integral part of these accounts.

Liverpool Irish Festival

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments including cash and bank balances

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

Liverpool Irish Festival

Notes to the Accounts for the year ended 31 December 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	1,868	1,367

6 Interest payable

	2024 £	2023 £
Interest payable	86	-

7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much valued. The charity recruited 10 front-of-house volunteers in Oct 2024 who donated roughly 85 hours of time to #LIF2024 delivery. Our *History Research Group* (varying in size across the year between 7-10) delivered 485 hours and our artist's citizen groups submitted 66 hours. In addition, 27 people attended our Visioning Day (Feb 2024) giving 162 hours of time. Our Board have given at least 80 hours of volunteer time. Based on skilled rates of pay attracting c£25 per hour, we view this as a contribution of £21,950 (878 hours x £25). Without the help of volunteers, the Festival would need to find the equivalent of this to obtain similar services.

The arrangements with volunteers are difficult to value precisely in monetary terms. Volunteers agree to a code of conduct with us, but their contribution is not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8 Staff costs and emoluments

Salary costs	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	62,264	45,580
Employer's National Insurance for all staff	2,337	349
Employer's operating costs of defined contribution pension schemes	1,868	1,367
Total salaries, wages and related costs	66,469	47,296

Liverpool Irish Festival

Notes to the Accounts for the year ended 31 December 2024

The estimated full time equivalent number of all staff employed in the year was 1 -

The estimated equivalent number of full time staff deployed in different activities in the year :-

Engaged on charitable activities	1	-
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The estimated full time equivalent number of all staff employed	1	-
------------------------------------------------------------------------	----------	----------

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2024 £	2023 £
£60,001 to £70,000	1	-
	1	-

Chief Executive Officer

The remuneration in the year year was	62,264	-
Pension contributions paid by the employer	1,868	-

Total remuneration package included in total salaries above	64,132	-
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9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Liverpool City Council CAIP	3,052	-	(3,052)	-
Total	3,052	-	(3,052)	-
			2024 £	2023 £
These deferrals are included in creditors			-	3,052

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity .

Liverpool Irish Festival

Notes to the Accounts for the year ended 31 December 2024

11 Debtors

	2024	2023
	£	£
Trade debtors	1,000	110
Prepayments and accrued income	4,671	667
	5,671	777

Included in accrued income is amount of £3950 from Liverpool BID Company Limited for undertaking a series of Liverpool Irish Famine Trail walks around the city. The total grant award is £5000 with £1050 more of costs to complete.

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	5,743	440
Deferred Income - Unrestricted & designated funds	-	3,052
PAYE, NIC VAT and other taxes	1,373	1,774
Other creditors	-	415
	7,116	5,681

13 Related party transactions

There were no transactions with related parties in the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	7,653		23,277	30,930
Current Liabilities	(7,116)	-	-	(7,116)
	537	-	23,277	23,814
At 1 January 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	23,132	-	42,640	65,772
Current Liabilities	(5,681)	-	-	(5,681)
	17,451	-	42,640	60,091

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 16 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	17,451	(16,914)	-	537
Total unrestricted and designated funds	17,451	(16,914)	-	537

Liverpool Irish Festival

Notes to the Accounts for the year ended 31 December 2024

Restricted funds:-

Irish Government Emigrant Support Programme	6,340	5,000	-	11,340
National Lottery Heritage Fund	36,300	(24,363)	-	11,937
Total restricted funds	42,640	(19,363)	-	23,277
Total charity funds	60,091	(36,277)	-	23,814

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	62,733	(79,647)	-	(16,914)
Restricted funds:-				
Irish Government Emigrant Support Programme	29,456	(24,456)	-	5,000
National Lottery Heritage Fund	39,836	(64,199)	-	(24,363)
	132,025	(168,302)	-	(36,277)

17 The purposes for which the funds as detailed in note 15 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Irish Government Emigrant Support Programme

The Irish Government's 2024 *Emigrant Support Programme* contributes to four areas of work: #LIF2024 (£12,680), *Festival Support* (£10,000), #CCEN (£2,000) and *Liverpool Irish Famine Trail* (£5,000). Each is seen as a contribution to these areas.

National Lottery Heritage Fund

Project NM-23-00200 was awarded for the development of the *Liverpool Irish Famine Trail*, specifically an app, a book, a series of digital assets, the maintenance o the *History Research Group* and their training as well as ongoing administrative needs to service the project.

18 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £5 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Liverpool Irish Festival

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	6,631	-	6,631	1,000
Liverpool Great HU LGHC	1,000	-	1,000	-
Plus Dane Foundation	5,000	-	5,000	-
Tourism Ireland	3,500	-	3,500	2,500
Total donations and gifts from individuals	16,131	-	16,131	3,500

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				
Liverpool City Council CAIP	23,399	-	23,399	20,347
Irish Government Emigrant Support Programme 2024-25	-	29,456	29,456	-
Irish Government Emigrant Support Programme 2023-24	-	-	-	24,680
National Lottery Heritage Fund	-	39,836	39,836	49,795
Northern Consulate's Strategic Diaspora Fund	11,656	-	11,656	3,194
Total public sector revenue grants	35,055	69,292	104,347	98,016

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Prior Year	20,347	77,669	98,016

Liverpool Irish Festival

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies					
Liverpool Charity and Voluntary Services		1,500	-	1,500	-
Total private sector revenue grants		5,450	-	5,450	-
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	A1	56,636	69,292	125,928	101,516
Prior year					
		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total Donations, Grants and Legacies	A1	23,847	77,669	101,516	
20 Income from charitable activities - Trading Activities					
Current year					
		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading					
Event and merchandise income		6,097	-	6,097	6,776
Total Primary purpose and ancillary trading		6,097	-	6,097	6,776
21 Total Income from charitable activities					
Current year					
		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading		6,097	-	6,097	6,776
Total from charitable activities		6,097	-	6,097	6,776

Liverpool Irish Festival

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

22 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	55,014	7,250	62,264	45,580
Employers' NI - Charitable activities	2,337	-	2,337	349
Defined contribution pension costs - charitable activities	1,868	-	1,868	1,367
Festival and event expenses	-	14,204	14,204	13,810
Research and evaluation	10,004	53,239	63,243	19,279
Freelance festival director	1,652	13,962	15,614	23,359
Total direct spending	70,875	88,655	159,530	103,744

All the expenditure in the prior year was unrestricted.

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
Gross wages and salaries - charitable activities	40,650	4,930	45,580
Festival and event expenses	5,245	8,565	13,810
Research and evaluation	779	18,500	19,279
Freelance festival director	14,288	9,071	23,359
Total direct spending	62,678	41,066	103,744

23 Expenditure on charitable activities - Charitable trading

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Reallocated from support costs	7,824	-	7,824	6,973
Total charitable expenses	7,824	-	7,824	6,973

Liverpool Irish Festival

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

24 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<i>Employee costs not included in direct costs</i>				
Travel and subsistence - staff	51	-	51	44
<i>Premises Expenses</i>				
Rent and parking space	4,416	-	4,416	4,253
<i>Administrative overheads</i>				
Telephone, fax and internet	259	-	259	252
Subscriptions and software licences	1,516	-	1,516	960
Insurance	1,125	-	1,125	615
Website and domain costs	96	-	96	591
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>				
As detailed in Note 25	174	-	174	216
<i>Financial costs</i>				
Bank charges	101	-	101	42
Interest payable	86	-	86	-
Support costs before reallocation	7,824	-	7,824	6,973
<i>Less support costs reallocated to specific activities</i>				
To charitable activities	(7,824)	-	(7,824)	(6,973)

25 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	948	-	948	924
Total Governance costs	948	-	948	924

Liverpool Irish Festival

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Other financial services	174	-	174	216
Total additional fees included in support costs at Note 24	174	-	174	216
	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	

26 Total Charitable expenditure

Current Year

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	B2a	70,875	88,655	159,530	103,744
Total charitable expenses	B2b	7,824	-	7,824	6,973
Total Governance costs	B2e	948	-	948	924
Total charitable expenditure	B2	79,647	88,655	168,302	111,641

Prior Year

		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Total direct spending	B2a	62,678	41,066	103,744
Total charitable expenses	B2b	6,973	-	6,973
Total support costs	B2d	(2,418)	-	-
Total Governance costs	B2e	924	-	924
Total charitable expenditure	B2	68,157	41,066	111,641